

**Hearing Date and Time: November 7, 2013 at 2:00 p.m. (Prevailing Eastern Time)**  
**Response Date and Time: October 14, 2013 at 4:00 p.m. (Prevailing Eastern Time)**

**MORRISON & FOERSTER LLP**

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*Counsel for the Debtors and  
Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re:	)	Case No. 12-12020 (MG)
	)	
RESIDENTIAL CAPITAL, LLC, <u>et al.</u> ,	)	Chapter 11
	)	
Debtors.	)	Jointly Administered
	)	

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**NOTICE OF DEBTORS' FORTY-FOURTH OMNIBUS  
OBJECTION TO CLAIMS ((A) LATE-FILED CLAIMS; (B) DUPLICATE  
CLAIMS; (C) REDESIGNATE AND ALLOW CLAIMS; (D) REDUCE AND  
ALLOW CLAIMS; (E) REDESIGNATE, REDUCE AND ALLOW CLAIMS;  
(F) RECLASSIFY, REDUCE AND ALLOW CLAIMS; AND  
(G) REDESIGNATE CLAIMS)**

**PLEASE TAKE NOTICE** that the undersigned have filed the attached *Debtors'* *Forty-Fourth Omnibus Objection to Claims ((A) Late-Filed Claims; (B) Duplicate Claims; (C) Redesignate And Allow Claims; (D) Reduce And Allow Claims; (E) Redesignate, Reduce And Allow Claims; (F) Reclassify, Reduce And Allow Claims; And (G) Redesignate Claims)* (the "Omnibus Objection"), which seeks to alter your rights by modifying, disallowing and expunging, and/or allowing your claim against the above-captioned Debtors.

**PLEASE TAKE FURTHER NOTICE** that a hearing on the Omnibus Objection will take place on **November 7, 2013 at 2:00 p.m. (Prevailing Eastern Time)** before the Honorable Martin Glenn, at the United States Bankruptcy Court for the Southern District of New York, Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004-1408, Room 501.

**PLEASE TAKE FURTHER NOTICE** that objections, if any, to the Omnibus Objection must be made in writing, conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Notice, Case Management, and Administrative Procedures approved by the Bankruptcy Court [Docket No. 141], be filed electronically by registered users of the Bankruptcy Court's electronic case filing system, and be served, so as to be received no later than **October 14, 2013 at 4:00 p.m. (Prevailing Eastern Time)**, upon: (a) counsel for the Debtors, Morrison & Foerster LLP, 1290 Avenue of the Americas, New York, NY 10104 (Attention: Gary S. Lee, Norman S. Rosenbaum, and Jordan A. Wishnew); (b) counsel for the committee of unsecured creditors, Kramer Levin Naftalis & Frankel LLP, 1177 Avenue of the Americas, New York, NY 10036 (Attention: Kenneth Eckstein and Douglas Mannal); and (c) the Office of the United States Trustee for the Southern District of New York, U.S. Federal Office Building, 201 Varick Street, Suite 1006, New York, NY 10014 (Attention: Tracy Hope Davis, Linda A. Riffkin, and Brian S. Masumoto).

**PLEASE TAKE FURTHER NOTICE** that if you do not timely file and serve a written response to the relief requested in the Omnibus Objection, the Bankruptcy Court may deem any opposition waived, treat the Omnibus Objection as conceded, and enter an

order granting the relief requested in the Omnibus Objection without further notice or hearing.

Dated: September 20, 2013  
New York, New York

/s/ Norman S. Rosenbaum

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*Counsel for the Debtors and  
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In re: ) Case No. 12-12020 (MG)  
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RESIDENTIAL CAPITAL, LLC, et al., ) Chapter 11  
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Debtors. ) Jointly Administered  
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**DEBTORS' FORTY-FOURTH OMNIBUS OBJECTION TO CLAIMS  
((A) LATE-FILED CLAIMS; (B) DUPLICATE CLAIMS;  
(C) REDESIGNATE AND ALLOW CLAIMS; (D) REDUCE AND ALLOW CLAIMS;  
(E) REDESIGNATE, REDUCE AND ALLOW CLAIMS; (F) RECLASSIFY, REDUCE  
AND ALLOW CLAIMS; AND (G) REDESIGNATE CLAIMS)**

**THIS OBJECTION SEEKS TO MODIFY AND/OR DISALLOW AND EXPUNGE CERTAIN  
FILED PROOFS OF CLAIM. CLAIMANTS RECEIVING THIS OBJECTION SHOULD  
LOCATE THEIR NAMES AND CLAIMS ON THE EXHIBITS ATTACHED TO THE  
PROPOSED ORDER. A CLAIMANT MAY HAVE CLAIMS INCLUDED ON MORE THAN  
ONE EXHIBIT.**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT  
DEBTORS' COUNSEL, JORDAN A. WISHNEW, AT (212) 468-8000.**

TO THE HONORABLE MARTIN GLENN  
UNITED STATES BANKRUPTCY JUDGE:

Residential Capital, LLC (“ResCap”) and its affiliated debtors, in the above-captioned chapter 11 cases (the “Chapter 11 Cases”), as debtors and debtors in possession (collectively, the “Debtors”), respectfully represent:

**RELIEF REQUESTED**

1. The Debtors file this forty-fourth omnibus objection to claims (the “Forty-Fourth Omnibus Claims Objection”) pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these Chapter 11 Cases (the “Procedures Order”) [Docket No. 3294], seeking entry of an order (the “Proposed Order”), in a form substantially similar to that attached hereto as Exhibit 2, (a) disallowing and expunging the claims listed on Exhibits A and B annexed to the Proposed Order, (b) modifying (by redesignating, reclassifying, and/or reducing) and allowing the claims listed on Exhibits C, D, E and F annexed to the Proposed Order, and (c) modifying (by redesignating) the claims listed on Exhibit G annexed to the Proposed Order.<sup>1</sup> In support of the Forty-Fourth Omnibus Claims Objection, the Debtors submit the *Declaration of Deanna Horst in Support of the Debtors’ Forty-Fourth Omnibus Claims Objection ((A) Late-Filed Claims; (B) Duplicate Claims; (C) Redesignate And Allow Claims; (D) Reduce And Allow Claims; (E) Redesignate, Reduce And Allow Claims; (F) Reclassify, Reduce and Allow Claims; And (G) Redesignate Claims)* (the “Horst Declaration”), attached hereto as Exhibit 1 and filed concurrently herewith.

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<sup>1</sup> Claims listed on Exhibits A through G are reflected in the same manner as they appear on the claims register maintained by KCC (defined herein).

2. The Debtors examined the proofs of claim identified on **Exhibit A** to the Proposed Order and have determined that each proof of claim listed thereunder (collectively, the “Late-Filed Claims”) violates this Court’s August 29, 2012 order setting forth the procedures and deadlines for filing proofs of claim in these Chapter 11 Cases [Docket No. 1309] (the “Bar Date Order”), as these claims were filed after the Bar Date (defined herein). Because the Late-Filed Claims fail to comply with the terms of the Bar Date Order, the Debtors request that they be disallowed and expunged in their entirety.

3. The Debtors examined the proofs of claim identified on **Exhibit B** to the Proposed Order and have determined that the proofs of claim listed under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “Duplicate Claims”) are duplicates of the corresponding claims identified under the heading “*Surviving Claims*” (collectively, the “Surviving Claims”). The Debtors seek to disallow and expunge the Duplicate Claims from the Debtors’ official claims register in these Chapter 11 Cases and preserve the Debtors’ right to later object to any Surviving Claim on any other basis.

4. The Debtors examined the proofs of claim identified on **Exhibit C** to the Proposed Order and have determined that each proof of claim listed therein (collectively, the “Redesignate and Allow Claims”) was filed against the incorrect Debtor. The Debtors seek to modify the Redesignate and Allow Claims to reflect a liability asserted against the corresponding Debtor set forth under the heading “*Modified Debtor Name*” and to allow each Redesignate and Allow Claim in the asserted amount against such modified Debtor.

5. The Debtors examined the proofs of claim identified on **Exhibit D** to the Proposed Order and have determined that each proof of claim listed therein (collectively, the “Reduce and Allow Claims”) was filed in an amount that is greater than the actual amount for which the Debtors’ estates are liable. The Debtors seek to modify the Reduce and Allow Claims

by reducing them to the amounts set forth under the heading “*Modified Claim Amount*” and to allow each Reduce and Allow Claim only to the extent of such modified amount.

6. The Debtors examined the proofs of claim identified on **Exhibit E** to the Proposed Order and have determined that each proof of claim listed therein (collectively, the “Redesignate, Reduce and Allow Claims”) was filed against the incorrect Debtor and in an amount that is greater than the actual amount for which the Debtors’ estates are liable. The Debtors seek to modify the Redesignate, Reduce and Allow Claims by reducing them to the corresponding amounts set forth under the heading “*Modified Claim Amount*” and to allow each Reduce and Allow Claim against the corresponding Debtor set forth under the heading “*Modified Debtor Name*” only to the extent of such modified amount.

7. The Debtors examined the proofs of claim identified on **Exhibit F** to the Proposed Order and have determined that each of the proofs of claim listed therein (collectively, the “Reclassify, Reduce and Allow Claims”) improperly asserts against the Debtors a security interest and/or a priority claim under section 503 or 507 of the Bankruptcy Code in an amount that is greater than the actual amount for which the Debtors’ estates are liable. The Debtors seek to modify the Reclassify, Reduce and Allow Claims by (a) reclassifying them to accurately reflect them as general unsecured claims on the claims register maintained in the Chapter 11 Cases and (b) reducing them to the corresponding amounts set forth under the heading “*Modified Claim Amount*” and to allow each Reduce and Allow Claim only to the extent of such modified amount.

8. The Debtors examined the proofs of claim identified on **Exhibit G** to the Proposed Order and have determined that each proof of claim listed therein (collectively, the “Redesignate Claims”) and, together with the Late-Filed Claims, the Duplicate Claims, the Reduce and Allow Claims, the Redesignate, Reduce and Allow Claims, and the Reclassify,

Reduce and Allow Claims the “Claims”) was filed against the incorrect Debtor. The Debtors seek to modify the Redesignate Claims to accurately reflect the Debtor that is liable (to the extent such claim is ultimately allowed) on the claims register maintained in the Chapter 11 Cases, and to preserve the Debtors’ right to later object to the Redesignate Claims (as modified) on any other basis.

9. The Debtors expressly reserve all rights to object on any other basis to any Claim as to which the Court does not grant the relief requested herein.

10. No Borrower Claims (as defined in the Procedures Order) are included in this Forty-Fourth Omnibus Claims Objection.

### **JURISDICTION**

11. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

### **BACKGROUND**

#### **A. General**

12. On May 14, 2012 (the “Petition Date”), each of the Debtors filed a voluntary petition in this Court for relief under chapter 11 of the Bankruptcy Code. The Debtors are managing and operating their businesses as debtors in possession pursuant to Bankruptcy Code sections 1107(a) and 1108. These Chapter 11 Cases are being jointly administered pursuant to Bankruptcy Rule 1015(b).

13. On May 16, 2012, the United States Trustee for the Southern District of New York appointed a nine member official committee of unsecured creditors [Docket No. 102].

14. 8. On June 20, 2012, the Court directed that an examiner be appointed (the “Examiner”), and on July 3, 2012, the Court approved Arthur J. Gonzalez as the

Examiner [Docket Nos. 454, 674]. On May 13, 2013, the Examiner filed his report under seal [Docket Nos. 3677, 3697]. On June 26, 2013, the Examiner's report was unsealed and made available to the public [Docket No. 4099].

15. On July 3, 2013, the Debtors filed the *Joint Chapter 11 Plan Proposed by Residential Capital, LLC, et al. and the Official Committee of Unsecured Creditors* [Docket No. 4153] and the *Disclosure Statement for the Joint Chapter 11 Plan of Residential Capital, LLC, et al. and the Official Committee of Unsecured Creditors* [Docket No. 4157] (the "Disclosure Statement"). On August 23, 2013, the Court entered an order approving, *inter alia*, the Disclosure Statement, as amended [Docket No. 4809].

#### **B. Proceedings Related To Claims**

16. On July 17, 2012, the Court entered an order [Docket No. 798] appointing Kurtzman Carson Consultants LLC ("KCC") as the notice and claims agent in these Chapter 11 Cases. Among other things, KCC is authorized to (a) receive, maintain, and record and otherwise administer the proofs of claim filed in these Chapter 11 Cases and (b) maintain official claims registers for each of the Debtors.

17. On August 29, 2012, this Court entered an order approving the Debtors' motion to establish procedures for filing proofs of claim in the Chapter 11 Cases [Docket No. 1309] (the "Bar Date Order"). The Bar Date Order established, among other things, (a) November 9, 2012 at 5:00 p.m. (Prevailing Eastern Time) as the deadline to file proofs of claim by virtually all creditors against the Debtors (the "General Bar Date") and prescribing the form and manner for filing proofs of claim; and (b) November 30, 2012 at 5:00 p.m. (Prevailing Eastern Time) as the deadline for governmental units to file proofs of claim (the "Governmental Bar Date"). (Bar Date Order, ¶¶ 2, 3). On November 7, 2012, the Court entered an order

extending the General Bar Date to November 16, 2012 at 5:00 p.m. (Prevailing Eastern Time) [Docket No. 2093]. The Governmental Bar Date was not extended.

18. In order to be timely-filed, proofs of claim must have been “actually received” on or before the applicable Bar Date. (Bar Date Order ¶¶ 2, 3). The Bar Date Order permitted the filing of proofs of claim with KCC and the Court in accordance with the deadlines established therein. (Id. ¶¶ 1, 3). The Bar Date Order also expressly provides that “any holder of a claim against one or more of the Debtors who is required, but fails, to file a proof of such claim in appropriate form in accordance with this Order shall forever be barred, estopped, and enjoined from asserting such claim against the Debtors (or filing a proof of claim with respect thereto) . . .” (Id. ¶ 11).

19. In accordance with the Bar Date Order, potential claimants and other parties in interest received notice of the Bar Date Order via mail (each a “Bar Date Notice” and collectively, the “Bar Date Notices”) at least thirty-five (35) days prior to the Bar Date. (See Affidavits of Service of Notices of Deadlines for Filing Proofs of Claim [Docket Nos. 1412, 1461, 1482, 1522, 1523, 1528, 1543, 1660, 1666, 1754, 1764, 1783, 1805, 1815, 1822, 1907, 1917, 1983, 2009, 2048, 2133, 2179, 2242, 2283, 2328]). KCC served Bar Date Notices on approximately 2.2 million borrowers and over 275,000 creditors. The Bar Date Notice, which was also published in the national edition of the *Wall Street Journal* and the national edition of *USA Today*, notified claimants that proofs of claim against the Debtors must be received on or before the Bar Date. (Bar Date Notice ¶¶ 1, 3). The Bar Date Notice prominently states the Bar Date and, in bold-face type, notified recipients that “any holder of a claim that is not excepted from the requirements of the Bar Date Order, as described in section 4 above, and that fails to timely file a proof of claim in the appropriate form will be forever barred, estopped and enjoined from asserting such claim against the debtors . . .” (Id. ¶ 5).

20. While only 35 days' advance notice of a bar date is recommended by the Second Amended Procedural Guidelines for Filing Requests for Bar Date Orders in the United States Bankruptcy Court for the Southern District of New York, in this case, the Debtors provided creditors with at least 72 days' notice of the Bar Date, which was subsequently extended an additional nine days with respect to the General Bar Date. (Bar Date Order ¶ 15). The General Bar Date occurred nearly six months after the Petition Date, and 81 days after the entry of the Bar Date Order, thus providing ample time for creditors to determine, prepare and file their claims against the Debtors.

21. In addition, a copy of the Bar Date Order and other information regarding the filing of a proof of claim was made publicly available at <http://www.kccllc.net/rescap>.

22. On March 21, 2013, the Court entered the Procedures Order, which authorizes the Debtors, among other things, to file omnibus objections to no more than 150 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

23. To date, approximately 7,160 proofs of claim have been filed in the Chapter 11 Cases as reflected on the Debtors' claims register.

## **OBJECTION**

### **A. Applicable Legal Standard**

24. A filed proof of claim is "deemed allowed, unless a party in interest . . . objects." 11 U.S.C. § 502(a). If an objection refuting at least one of the claim's essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. See In re Oneida Ltd., 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); In re Adelphia Commc'n Corp., Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660, at \*15 (Bankr. S.D.N.Y. Feb. 20, 2007); In re Rockefeller Ctr. Props., 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

**B. The Late-Filed Claims Should Be Disallowed And Expunged**

25. Based upon their review of the claims filed on the claims register in these Chapter 11 Cases maintained by KCC, the Debtors identified the Late-Filed Claims on Exhibit A, annexed to the Proposed Order, as claims that should be disallowed and expunged because they failed to comply with the terms of the Bar Date Order. (See Horst Declaration ¶¶ 3-5).

26. “Bar dates are ‘critically important to the administration of a successful chapter 11 case.’” Memorandum Decision Denying Motions for Leave to File Late Claims [Docket No. 9150], In re Lehman Bros. Holdings, Inc., Case No. 08-13555 (JMP), 2010 WL 2000326, at \*2 (Bankr. S.D.N.Y. May 20, 2010) (quoting In re Musicland Holding Corp., 356 B.R. 603, 607 (Bankr. S.D.N.Y. 2006)); see also Order Denying Motion for Order Permitting MED&G Group LP to File a Late Proof of Claim [Docket No. 3648], In re Residential Capital, LLC, Case No. 12-12020 (MG) (Bankr. S.D.N.Y. May 17, 2013). A bar date is more than a “procedural gauntlet” and functions as “an integral part of the reorganization process.” In re Hooker Invs., Inc., 937 F.2d 833, 840 (2d Cir. 1991). A bar date enables debtors to determine with reasonable promptness, efficiency and finality what claims will be made against their estates—a determination without which they cannot effectively reorganize. See In re Keene Corp., 188 B.R. 903, 907 (Bankr. S.D.N.Y. 1995). Accordingly, bar dates are strictly enforced in the Second Circuit. See id.; see also In re Lehman Bros. Holdings, Inc., 2010 WL 2000326, at \*2; In re Musicland Holding Corp., 356 B.R. at 607 (“The bar date is akin to a statute of limitations, and must be strictly enforced.”).

27. The Bar Date Order specifically requires proofs of claim to be actually received either by KCC or the Court on or before the Bar Date. (Bar Date Order ¶¶ 2, 3). Potential claimants were provided notice of the Bar Date Order, including the deadline to file

proofs of claim and a warning that failure to comply with the Bar Date would result in their claims being barred. (See Bar Date Notice ¶¶ 1, 3, 6). In addition, the Debtors confirmed with KCC that each of these claimants who filed a Late-Filed Claim was timely served with the Bar Date Notice and/or were deemed to have notice of the Bar Dates via publication. (See Horst Declaration ¶ 5). Nevertheless, the holders of the Late-Filed Claims filed their proofs of claim after the Bar Date. (See Horst Declaration ¶ 5). Moreover, these Late-Filed Claims do not amend any previously filed claims. (See Horst Declaration ¶ 6).

28. Because the Late-Filed Claims violate the terms of the Bar Date Order and are thus untimely, the Debtors request that the Court disallow and expunge in their entirety the Late-Filed Claims listed on Exhibit A to the Proposed Order.

**C. The Duplicate Claims Should Be Disallowed And Expunged**

29. Based upon their review of the proofs of claim filed on the claims register in these cases maintained by KCC, the Debtors determined that each Duplicate Claim identified on Exhibit B annexed to the Proposed Order was also filed by the same claimant against the same Debtor, for the same dollar amount, and on account of the same obligations, as the corresponding Surviving Claim. (See Horst Declaration ¶¶ 3, 4, 7).

30. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1). Accordingly, courts in the Southern District of New York routinely disallow and expunge duplicative claims filed by the same creditor against the same debtor. See, e.g., In re Worldcom, Inc., Case No. 02-13533AJG, 2005 WL 3875191, at \*8 (Bankr. S.D.N.Y. June 3, 2005) (expunging duplicate claim); In re Best Payphones, Inc., Case No. 01-15472, 2002 WL 31767796, at \*4, 11 (Bankr. S.D.N.Y. Dec. 11, 2002) (expunging duplicate claim); In re Drexel

Burnham Lambert Grp., Inc., 148 B.R. 993, 1001-02 (S.D.N.Y. 1992) (expunging duplicate claim).

31. The Debtors are not required to make a distribution to a creditor on the same claim more than once. See, e.g., In re Finley, Kumble, Wagner, Heine, Underberg, Manley, Myerson, & Casey, 160 B.R. 882, 894 (Bankr. S.D.N.Y. 1993) (“In bankruptcy, multiple recoveries for an identical injury are generally disallowed.”). Moreover, elimination of the Duplicate Claims will enable the Debtors to maintain a claims register that more accurately reflects the proper claims asserted against the Debtors.

32. Accordingly, to avoid the possibility of multiple recoveries on a single claim by the same creditor, the Debtors request that the Court disallow and expunge in their entirety the Duplicate Claims listed on Exhibit B to the Proposed Order.<sup>2</sup> The Surviving Claims will remain on the claims register subject to further objections on any other basis.

**D. The Redesignate And Allow Claims Should Be Redesignated And Allowed As Modified**

33. Based upon their review of the proofs of claim filed on the claims register in these cases maintained by KCC, the Debtors determined that each Redesignate and Allow Claim identified on Exhibit C annexed to the Proposed Order was filed against the incorrect Debtor. (See Horst Declaration ¶¶ 3, 4, 8).

34. In their proofs of claim, holders of the Redesignate and Allow Claims have asserted liquidated claim amounts based on invoices for goods or services provided to the Debtors. After a review of the claimants’ supporting documentation and the Debtors’ books and records, the Debtors have determined that each of the Redesignate and Allow Claims was filed

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<sup>2</sup> Where a creditor has filed different documentation in support of the Duplicate Claim and the Surviving Claim, the Debtors will treat all documentation filed with the claims as having been filed in support of the Surviving Claim.

against a Debtor that is not liable for the claims asserted therein, and that a different Debtor is liable for such claims in the claimed amounts. (See Horst Declaration ¶ 8).

35. The Debtor listed on Exhibit C under the column heading “*Modified Debtor Name*” represents the Debtor that is liable for the Redesignate and Allow Claims, as reflected in the Debtors’ books and records as of the Petition Date. (See Horst Declaration ¶ 9). The holders of the Redesignate and Allow Claims should not be allowed to recover on claims from the incorrect Debtor’s estate to the detriment of other creditors with valid claims against such Debtor. Accordingly, the Debtors request that the Court modify and allow each such Redesignate and Allow Claim against the corresponding Debtor listed on Exhibit C under the column heading “*Modified Debtor Name*.”

**E. The Reduce And Allow Claims Should Be Reduced And Allowed As Modified**

36. Based upon their review of the proofs of claim filed on the claims register in these cases maintained by KCC, the Debtors determined that each Reduce and Allow Claim identified on Exhibit D annexed to the Proposed Order was filed in an amount that is greater than the actual amount for which the Debtors’ estates are liable. (See Horst Declaration ¶¶ 3, 4, 10).

37. In their proofs of claim, holders of the Reduce and Allow Claims have asserted liquidated claim amounts based on invoices for goods or services provided to the Debtors. After a review of the claimants’ supporting documentation and the Debtors’ books and records, the Debtors determined that the Reduce and Allow Claims overstate the liability owed by the Debtors to the claimant. As set forth on Exhibit D under the column heading “*Reason For Modification*”, these claims need to be modified because the claimant: (a) asserts claims for invoices not found in the Debtors’ books and records; (b) fails to value the Reduce and Allow

Claim as of the Petition Date; and/or (c) fails to take into account the Debtors' satisfaction of certain claimed liabilities. (See 11 U.S.C. § 502(b); Horst Declaration ¶ 10.)

38. The amounts listed on Exhibit D under the column heading "*Modified Claim Amount*" represent the actual value of the Reduce and Allow Claims as reflected in the Debtors' books and records as of the Petition Date, less any amounts already satisfied after the Petition Date. (See Horst Declaration ¶ 11). The holders of the Reduce and Allow Claims should not be allowed to recover more than the value of their claims. Accordingly, in order to properly reflect the actual value of these claims, the Debtors request that the Court reduce each Reduce and Allow Claim to the corresponding amount listed on Exhibit D under the column heading "*Modified Claim Amount*" and allow each such Reduce and Allow Claim only to the extent of such modified amount.

**F. The Redesignate, Reduce And Allow Claims Should Be Redesignated, Reduced And Allowed As Modified**

39. Based upon their review of the proofs of claim filed on the claims register in these cases maintained by KCC, the Debtors determined that each Redesignate, Reduce and Allow Claim identified on Exhibit E annexed to the Proposed Order was filed against the incorrect Debtor and in an amount that is greater than the actual amount for which the Debtors' estates are liable. (See Horst Declaration ¶¶ 3, 4, 12).

40. In their proofs of claim, holders of the Redesignate, Reduce and Allow Claims have asserted liquidated claim amounts based on invoices for goods or services provided to the Debtors. After a review of the claimants' supporting documentation and the Debtors' books and records, the Debtors have determined that the Redesignate, Reduce and Allow Claims do not reflect the correct amount of liability owed by the Debtors to the claimant because they fail to value the Redesignate, Reduce and Allow Claim as of the Petition Date, fail to take into account the Debtors' satisfaction of certain claimed liabilities, and/or assert claims for invoices

not found in the Debtors' books and records, as set forth on **Exhibit E** under the column heading "Reason For Modification." (See 11 U.S.C. § 502(b); Horst Declaration ¶ 12.) The Debtors have further determined based on their review of the claimants' supporting documentation and the Debtors' books and records that each of the Redesignate, Reduce and Allow Claims was filed against a Debtor that is not liable for the claims asserted therein, and that a different Debtor is liable for such claims in the reduced amounts. (See Horst Declaration ¶ 12).

41. The amounts listed on **Exhibit E** under the column heading "Modified Claim Amount" represent the actual value of the Redesignate, Reduce and Allow Claims as reflected in the Debtors' books and records as of the Petition Date, less any amounts already satisfied after the Petition Date. (See Horst Declaration ¶ 13). The Debtor listed on **Exhibit E** under the column heading "Modified Debtor Name" represents the Debtor that is liable for the Redesignate, Reduce and Allow Claims, as reduced, as reflected in the Debtors' books and records as of the Petition Date. (See Horst Declaration ¶ 13). The holders of the Redesignate, Reduce and Allow Claims should not be allowed to recover more than the value of their claims, or to recover on claims from the incorrect Debtor's estate. Accordingly, in order to properly reflect the actual value of these claims, the Debtors request that the Court reduce each Redesignate, Reduce and Allow Claim to the corresponding amount listed on **Exhibit E** under the column heading "Modified Claim Amount" and allow each such Redesignate, Reduce and Allow Claim only to the extent of such modified amount and only against the corresponding Debtor listed on **Exhibit E** under the column heading "Modified Debtor Name."

**G. The Reclassify, Reduce And Allow Claims Should Be Reclassified, Reduced And Allowed As Modified**

42. Based upon their review of the proofs of claim filed on the claims register in these cases maintained by KCC, the Debtors determined that each Reclassify, Reduce and Allow Claim identified on **Exhibit F** annexed to the Proposed Order improperly asserts secured

and/or administrative priority status for all or a portion of such claim, including priority under section 503(b)(9) of the Bankruptcy Code, where such proofs of claim do not contain any valid basis for treatment as a secured and/or administrative priority claim. (See Horst Declaration ¶¶ 3, 4, 14).

43. Pursuant to Bankruptcy Rule 3007(d)(8), a debtor may object to claims and seek their disallowance where such claims “assert priority in an amount that exceeds the maximum amount under § 507 of the Code.” Fed. R. Bankr. P. 3007(d)(8). Moreover, the U.S. Supreme Court has held that conferring secured status “to a claimant not clearly entitled thereto is not only inconsistent with the policy of equality of distribution; it dilutes the value of the priority for those creditors Congress intended to prefer.” Howard Delivery Serv., Inc. v. Zurich Am. Ins. Co., 547 U.S. 651, 667-68 (2006) (citation omitted); see also In re WorldCom, Inc., 362 B.R. 96, 120 (Bankr. S.D.N.Y. 2007) (reclassifying a purportedly secured claim as unsecured because it was based on a lapsed lien); Karakas v. Bank of New York (In re Karakas), Case No. 06-32961, Chapter 13, Adv. Pro. No. 06-80245, 2007 Bankr. LEXIS 1578, at \*22-23 (Bankr. N.D.N.Y. May 3, 2007) (reclassifying purportedly secured claim as unsecured based on valuation of underlying property).

44. The Debtors have further determined that each Reclassify, Reduce and Allow Claim identified on Exhibit F annexed to the Proposed Order is asserted in an amount that is greater than the actual amount for which the Debtors’ estates are liable. (See Horst Declaration ¶ 14). In their proofs of claim, holders of the Reclassify, Reduce and Allow Claims have asserted liquidated claim amounts based on invoices for goods or services provided to the Debtors. After a review of the claimants’ supporting documentation and the Debtors’ books and records, the Debtors have determined that the Reclassify, Reduce and Allow Claims do not reflect the correct amount of liability owed by the Debtors to the claimant because they fail to

take into account the Debtors' satisfaction of certain claimed liabilities and/or assert claims against non-Debtor entities, as set forth on **Exhibit F** under the column heading "*Reason For Modification.*" (See 11 U.S.C. § 502(b); Horst Declaration ¶ 14.) The amounts listed on **Exhibit F** under the column heading "*Modified Claim Amount*" represent the actual value of the Reclassify, Reduce and Allow Claims as reflected in the Debtors' books and records as of the Petition Date, less any amounts already satisfied after the Petition Date. (See Horst Declaration ¶ 15).

45. The holders of the Reclassify, Reduce and Allow Claims should not be allowed to recover more than the value of their claims. Additionally, to allow the Reclassify, Reduce and Allow Claim to be treated as secured and/or administrative priority claims would result in certain claimants receiving a disproportionately higher distribution on account of the asserted liabilities to the detriment of other similarly situated claimants.

46. Accordingly, in order to preserve the intended order of priority of claims as set forth by the Bankruptcy Code, and properly reflect the actual value of these claims, the Debtors request that the Court reduce each Reclassify, Reduce and Allow Claim to the corresponding amount listed on **Exhibit F** under the column heading "*Modified Claim Amount*" and allow each such Reclassify, Reduce and Allow Claim only to the extent of such modified amount and priority.

#### **H. The Redesignate Claims Should Be Modified**

47. Based upon their review of the proofs of claim filed on the claims register in these cases maintained by KCC, the Debtors determined that each Redesignate Claim identified on **Exhibit G** annexed to the Proposed Order was filed against the incorrect Debtor. (See Horst Declaration ¶¶ 3, 4, 16).

48. The Debtor listed on Exhibit G under the column heading “*Modified Debtor Name*” represents the Debtor that is liable for the corresponding Redesignate Claim, to the extent such claim is ultimately allowed, as reflected in the documentation provided by claimants and the Debtors’ books and records as of the Petition Date. (See Horst Declaration ¶ 16). The holders of the Redesignate Claims should not be allowed to receive a recovery, if any, on their claims from the incorrect Debtor’s estate, to the detriment of other creditors with valid claims against such Debtor.

49. Accordingly, in order to properly reflect the Debtor against whom these claims should be asserted, the Debtors request that the Court modify each Redesignate Claim to reflect a claimed liability against corresponding Debtor listed on Exhibit G under the column heading “*Modified Debtor Name*.” The Redesignate Claims will remain on the claims register as modified subject to further objections on any other basis.

### **NOTICE**

50. The Debtors have served notice of this Forty-Fourth Omnibus Claims Objection in accordance with the Case Management Procedures entered on May 23, 2012 [Docket No. 141] and the Procedures Order. The Debtors submit that no other or further notice need be provided.

### **NO PRIOR REQUEST**

51. No previous request for the relief sought herein has been made by the Debtors to this or any other court.

### **CONCLUSION**

WHEREFORE, the Debtors respectfully request that the Court enter an order substantially in the form of the Proposed Order granting the relief requested herein and granting such other relief as is just and proper.

Dated: September 20, 2013  
New York, New York

/s/ Norman S. Rosenbaum

Gary S. Lee  
Norman S. Rosenbaum  
Jordan A. Wishnew  
MORRISON & FOERSTER LLP  
1290 Avenue of the Americas  
New York, New York 10104  
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*Counsel for the Debtors and  
Debtors in Possession*

**Exhibit 1**

**Horst Declaration**

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re:	)	Case No. 12-12020 (MG)
	)	
RESIDENTIAL CAPITAL, LLC, <u>et al.</u> ,	)	Chapter 11
	)	
Debtors.	)	Jointly Administered
	)	

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**DECLARATION OF DEANNA HORST IN SUPPORT OF  
DEBTORS' FORTY-FOURTH OMNIBUS OBJECTION TO CLAIMS**  
**((A) LATE-FILED CLAIMS; (B) DUPLICATE CLAIMS;**  
**(C) REDESIGNATE AND ALLOW CLAIMS; (D) REDUCE AND ALLOW CLAIMS;**  
**(E) REDESIGNATE, REDUCE AND ALLOW CLAIMS; (F) RECLASSIFY, REDUCE**  
**AND ALLOW CLAIMS; AND (G) REDESIGNATE CLAIMS**

I, Deanna Horst, hereby declare as follows:

1. I am the Senior Director of Claims Management for Residential Capital, LLC and its affiliates (“ResCap”), a limited liability company organized under the laws of the state of Delaware and the parent of the other debtors and debtors in possession in the above-captioned Chapter 11 Cases (collectively, the “Debtors”).<sup>1</sup> I have been employed by affiliates of ResCap since August of 2001, and in my current position since June of 2012. I began my association with ResCap in 2001 as the Director, Responsible Lending Manager, charged with managing the Debtors’ responsible lending on-site due diligence program. In 2002, I became the Director of Quality Asset Management, managing Client Repurchase, QA and Compliance—a position I held until 2006, at which time I became the Vice President of the Credit Risk Group, managing Correspondent and Broker approval and monitoring. In 2011, I became the Vice President, Business Risk and Controls, and supported GMAC Mortgage, LLC and Ally Bank in

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<sup>1</sup> The names of the Debtors in these cases and their respective tax identification numbers are identified on Exhibit 1 to the *Affidavit of James Whitlinger, Chief Financial Officer of Residential Capital, LLC, in Support of Chapter 11 Petitions and First Day Pleadings* [Docket No. 6], dated May 14, 2012.

this role. In my current position, I am responsible for Claims Management and Reconciliation and Client Recovery. I am authorized to submit this declaration (the “Declaration”) in support of the *Debtors’ Forty-Fourth Omnibus Objection To Claims ((A) Late-Filed Claims; (B) Duplicate Claims; (C) Redesignate And Allow Claims; (D) Reduce And Allow Claims; (E) Redesignate, Reduce And Allow Claims; (F) Reclassify, Reduce And Allow Claims; And (G) Redesignate Claims)* (the “Objection”).<sup>2</sup>

2. Except as otherwise indicated, all facts set forth in this Declaration are based upon my personal knowledge of the Debtors’ operations and finances, information learned from my review of relevant documents and information I have received through my discussions with other members of the Debtors’ management or other employees, the Debtors’ professionals and consultants, and/or Kurtzman Carson Consultants LLC (“KCC”), the Debtors’ notice and claims agent. If I were called upon to testify, I could and would testify competently to the facts set forth in the Objection on that basis.

3. In my capacity as Senior Director of Claims Management, I am intimately familiar with the Debtors’ claims reconciliation process. Except as otherwise indicated, all statements in this Declaration are based upon my familiarity with the Debtors’ books and records (the “Books and Records”), the Debtors’ schedules of assets and liabilities and statements of financial affairs filed in these Chapter 11 Cases (collectively, the “Schedules”), my review and reconciliation of claims, and/or my review of relevant documents. I or my designee at my direction have reviewed and analyzed the proof of claim forms and supporting documentation, if any, filed by the claimants listed on Exhibits A, B, C, D, E, F and G to the Proposed Order. In connection with this analysis, where applicable, the Debtors and their professional advisors have reviewed (i) information supplied or verified by personnel in departments within the Debtors’

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<sup>2</sup> Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Objection.

various business units, (ii) the Books and Records, (iii) the Schedules, (iv) the other filed proofs of claim, and/or (v) the official claims register maintained in the Debtors' Chapter 11 Cases.

4. Under my supervision, considerable resources and time have been expended to ensure a high level of diligence in reviewing and reconciling the proofs of claim filed in these Chapter 11 Cases. Such claims were reviewed and analyzed by the appropriate personnel and professional advisors.

5. Based on a thorough review of the Late-Filed Claims at issue, the Debtors determined that each claim listed on Exhibit A annexed to the Proposed Order was received by the Court and/or KCC, after the General Bar Date passed. Each proof of claim submitted by a creditor was date-and-time-stamped upon receipt by KCC and/or the Court. The Late-Filed Claims included on Exhibit A to the Proposed Order were each date-and-time stamped after the General Bar Date by which these claims were required to be filed. The Debtors confirmed with KCC that all of the claimants who filed Late-Filed Claims and, if known, their counsel, were timely served with the Bar Date Notice, and/or were deemed to have notice of the Bar Dates via publication. In addition, the Debtors confirmed that these Late-Filed Claims do not amend any previously filed claims.

6. To my knowledge, none of the claimants who submitted a Late-Filed Claim included on Exhibit A to the Proposed Order has filed a motion with the Court, or contacted the Debtors, requesting permission to file a late proof of claim or has proffered to the Debtors or their counsel an excuse for such Late-Filed Claim. If the Late-Filed Claims are not disallowed and expunged, the claimants who filed the Late-Filed Claims may potentially receive distributions to the detriment of other creditors in these Chapter 11 Cases that they are not entitled to, because such claims were untimely.

7. Based on a thorough review of the Duplicate Claims at issue, the Debtors determined that each claim listed in the rows below the column entitled “*Claim to be Disallowed*” on **Exhibit B** annexed to the Proposed Order duplicates at least one other claim filed (i) by the same claimant, (ii) against the same Debtor, (iii) for the same dollar amount, and (iv) on account of the same obligations as the corresponding Surviving Claim. If the Duplicate Claims are not disallowed and expunged, the claimants who filed these Duplicate Claims would receive a wholly improper recovery to the detriment of other creditors.

8. Based on a thorough review of the Redesignate and Allow Claims at issue, as well the claimants’ supporting documentation and the Debtors’ books and records, the Debtors determined that each claim listed on **Exhibit C** annexed to the Proposed Order was filed against a Debtor that is not liable for the claims asserted therein, and that a different Debtor is responsible for such claims in the claimed amounts.

9. The Debtors have determined that that the Debtor listed on **Exhibit C** under the column heading “*Modified Debtor Name*” represents the Debtor that is liable for the Redesignate and Allow Claims, as reflected in the Debtors’ books and records as of the Petition Date. If the Redesignate and Allow Claims are not modified as requested, the claimants who filed these Redesignate and Allow Claims would receive a recovery from the incorrect Debtor’s estate, to the detriment of other creditors with valid claims against such Debtor.

10. Based on a thorough review of the Reduce and Allow Claims at issue, as well the claimants’ supporting documentation and the Debtors’ books and records, the Debtors determined that each claim listed on **Exhibit D** annexed to the Proposed Order overstates the liability owed by the applicable Debtor to the claimant because it (a) asserts claims for invoices not found in the Debtors’ books and records; (b) fails to value the Reduce and Allow Claim as of

the Petition Date; and/or (c) fails to take into account the Debtors' satisfaction of certain claimed liabilities.

11. The Debtors determined that the amounts listed on **Exhibit D** under the column heading "*Modified Claim Amount*" represent the actual value of the Reduce and Allow Claims as reflected in the Debtors' books and records as of the Petition Date, less any amounts satisfied after the Petition Date. If the Reduce and Allow Claims are not modified as requested, the claimants who filed these Reduce and Allow Claims would receive a recovery in excess of that to which they are legally entitled, to the detriment of other creditors.

12. Based on a thorough review of the Redesignate, Reduce and Allow Claims at issue, as well the claimants' supporting documentation and the Debtors' books and records, the Debtors determined that each claim listed on **Exhibit E** annexed to the Proposed Order does not reflect the correct amount of liability owed by the applicable Debtor to the claimant because it fails to value the Redesignate, Reduce and Allow Claim as of the Petition Date, fails to take into account the Debtors' satisfaction of certain claimed liabilities, and/or asserts claims for invoices not found in the Debtors' books and records, as set forth on **Exhibit E** to the Proposed Order under the column heading "*Reason For Modification.*" The Debtors have further determined based on review of the claimants' supporting documentation and the Debtors' books and records that each of the Redesignate, Reduce and Allow Claims was filed against a Debtor that is not liable for the claims asserted therein, and that a different Debtor is responsible for such claims in the reduced amounts.

13. The Debtors determined that the amounts listed on **Exhibit E** under the column heading "*Modified Claim Amount*" represent the actual value of the Redesignate, Reduce and Allow Claims as reflected in the Debtors' books and records as of the Petition Date, less any

amounts already satisfied after the Petition Date. The Debtors also determined that the Debtor listed on Exhibit E under the column heading “*Modified Debtor Name*” represents the Debtor that is liable for the Redesignate, Reduce and Allow Claims, as reduced, as reflected in the Debtors’ books and records as of the Petition Date. If the Redesignate, Reduce and Allow Claims are not modified as requested, the claimants who filed these Redesignate, Reduce and Allow Claims would recover in excess of that to which they are legally entitled, to the detriment of other creditors, and that such recovery would be paid from the incorrect Debtor’s estate, to the detriment of other creditors with valid claims against such Debtor.

14. Based on a thorough review of the Reclassify, Reduce and Allow Claims at issue, as well the claimants’ supporting documentation and the Debtors’ books and records, the Debtors determined that each claim listed on Exhibit F annexed to the Proposed Order should be reclassified as a non-priority, general unsecured claim and accorded the proposed treatment described in the Objection. The Debtors further determined based on review of the claimants’ supporting documentation and the Debtors’ books and records that each of the Reclassify, Reduce and Allow Claims does not reflect the correct amount of liability owed by the applicable Debtor to the claimant because it fails to take into account the Debtors’ satisfaction of certain claimed liabilities, and/or asserts claims against non-Debtor entities, as set forth on Exhibit F under the column heading “*Reason For Modification*.”

15. The Debtors determined that the amounts listed on Exhibit F under the column heading “*Modified Claim Amount*” represent the actual value of the Reclassify, Reduce and Allow Claims as reflected in the Debtors’ books and records as of the Petition Date, less any amounts satisfied after the Petition Date. The Debtors also determined that the Debtor listed on Exhibit F under the column heading “*Modified Debtor Name*” represents the Debtor that is

liable for the Redesignate, Reduce and Allow Claims, as reduced, as reflected in the Debtors' books and records as of the Petition Date. If the Reclassify, Reduce and Allow Claims are not modified as requested, the claimants who filed these Reclassify, Reduce and Allow Claims may potentially receive a disproportionately higher distribution on account of the asserted liabilities to the detriment of other similarly situated claimants.

16. Based on a thorough review of the Redesignate Claims at issue, as well the claimants' supporting documentation and the Debtors' books and records, the Debtors determined that each claim listed on **Exhibit G** annexed to the Proposed Order does not reflect a Debtor that is liable (to the extent ultimately allowed) for the claim asserted therein to the claimant. The Debtors further determined based on review of the claimants' supporting documentation and the Debtors' books and records that the Debtor listed on **Exhibit G** under the column heading "*Modified Debtor Name*" represents the Debtor that is liable (to the extent ultimately allowed) for the Redesignate Claims, as reflected in the Debtors' books and records as of the Petition Date. If the Redesignate Claims are not modified as requested, the claimants who filed these Redesignate Claims may receive a recovery from the incorrect Debtor's estate, to the detriment of other creditors with valid claims against such Debtor.

17. Accordingly, based upon these reviews, and for the reasons set forth in the Objection, I have determined that each Claim that is the subject of the Objection should be accorded the proposed treatment described in the Objection.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: September 20, 2013

/s/ Deanna Horst  
Deanna Horst  
Senior Director of Claims Management for  
Residential Capital, LLC

**Exhibit 2**

**Proposed Order**

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re:	)	Case No. 12-12020 (MG)
	)	
RESIDENTIAL CAPITAL, LLC, <u>et al.</u> ,	)	Chapter 11
	)	
Debtors.	)	Jointly Administered
	)	

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**ORDER GRANTING DEBTORS' FORTY-FOURTH OMNIBUS OBJECTION  
TO CLAIMS ((A) LATE-FILED CLAIMS; (B) DUPLICATE CLAIMS;  
(C) REDESIGNATE AND ALLOW CLAIMS; (D) REDUCE AND ALLOW CLAIMS;  
(E) REDESIGNATE, REDUCE AND ALLOW CLAIMS; (F) RECLASSIFY, REDUCE  
AND ALLOW CLAIMS; AND (G) REDESIGNATE CLAIMS)**

Upon the forty-fourth omnibus objection to claims, dated September 20, 2013 (the “Objection”),<sup>1</sup> of Residential Capital, LLC and its affiliated debtors in the above-referenced Chapter 11 Cases, as debtors and debtors in possession (collectively, the “Debtors”), seeking entry of an order, pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 3294] (the “Procedures Order”), (i) disallowing and expunging the Late-Filed Claims and the Duplicate Claims, (ii) modifying and allowing the Redesignate and Allow Claims, the Reduce and Allow Claims, the Redesignate, Reduce and Allow Claims, and the Reclassify, Reduce and Allow Claims, and (iii) modifying the Redesignate Claims, all as more fully described in the Objection; and it appearing that this Court has jurisdiction to consider the Objection pursuant to 28 U.S.C. §§ 157 and 1334; and consideration of the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being

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<sup>1</sup> Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Objection.

proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Objection having been provided, and it appearing that no other or further notice need be provided; upon consideration of the Objection and the *Declaration of Deanna Horst in Support of the Debtors' Forty-Fourth Omnibus Objection to Claims ((A) Late-Filed Claims; (B) Duplicate Claims; (C) Redesignate And Allow Claims; (D) Reduce And Allow Claims; (E) Redesignate, Reduce And Allow Claims; (F) Reclassify, Reduce And Allow Claims; And (G) Redesignate Claims)*, annexed to the Objection as Exhibit 1; and the Court having found and determined that the relief sought in the Objection is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Objection is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit A annexed hereto (collectively, the “Late-Filed Claims”) are disallowed and expunged; and it is further

ORDERED that Kurtzman Carson Consultants LLC, the Debtors’ claims and noticing agent, is directed to disallow and expunge the Late-Filed Claims identified on the schedule attached as Exhibit A hereto so that such claims are no longer maintained on the Debtors’ claims register; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit B annexed hereto under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “Duplicate Claims”) are disallowed and expunged; and it is further

ORDERED that Kurtzman Carson Consultants LLC, the Debtors' claims and noticing agent, is directed to disallow and expunge the Duplicate Claims identified on the schedule attached as **Exhibit B** hereto so that such claims are no longer maintained on the Debtors' claims register; and it is further

ORDERED that the claims listed on **Exhibit B** annexed hereto under the heading "Surviving Claims" (collectively, the "Surviving Claims") will remain on the claims register, and such claims are neither allowed nor disallowed at this time; and is further

ORDERED that the disallowance and expungement of the Duplicate Claims does not constitute any admission or finding with respect to any of the Surviving Claims; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of any Surviving Claims, and all rights to object on any basis are expressly reserved with respect to any Surviving Claim listed on **Exhibit B** annexed hereto or any other claim not listed on **Exhibit B**; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, each claim listed on **Exhibit C** annexed hereto (collectively, the "Redesignate and Allow Claims") is redesignated against the Debtor set forth on **Exhibit C** under the column heading "*Modified Debtor Name*" and allowed in the amount and priority set forth on **Exhibit C** under the column heading "*Claim Amount*"; and it is further

ORDERED that Kurtzman Carson Consultants LLC, the Debtors' claims and noticing agent, is directed to allow the Redesignate and Allow Claims in the amount and priority set forth on **Exhibit C** hereto under the column heading "*Claim Amount*" against the Debtor set forth on **Exhibit C** under the column heading "*Modified Debtor Name*"; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, each claim listed on **Exhibit D** annexed hereto (collectively, the “Reduce and Allow Claims”) is reduced and allowed in the amount and priority set forth on **Exhibit D** under the column heading “*Modified Claim Amount*” and any asserted amounts in excess of the reduced amount are disallowed and expunged; and it is further

ORDERED that Kurtzman Carson Consultants LLC, the Debtors’ claims and noticing agent, is directed to allow the Reduce and Allow Claims in the amount and priority set forth on **Exhibit D** hereto under the column heading “*Modified Claim Amount*” and to disallow and expunge any asserted amounts in excess of the reduced amount; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, each claim listed on **Exhibit E** annexed hereto (collectively, the “Redesignate, Reduce and Allow Claims”) is redesignated, reduced and allowed in the amount and priority set forth on **Exhibit E** under the column heading “*Modified Claim Amount*” against the Debtor set forth on **Exhibit E** under the column heading “*Modified Debtor Name*” and any asserted amounts in excess of the reduced amount are disallowed and expunged; and it is further

ORDERED that Kurtzman Carson Consultants LLC, the Debtors’ claims and noticing agent, is directed to allow the Redesignate, Reduce and Allow Claims in the amount and priority set forth on **Exhibit E** under the column heading “*Modified Claim Amount*” against the Debtor set forth on **Exhibit E** under the column heading “*Modified Debtor Name*” and to disallow and expunge any asserted amounts in excess of the reduced amount; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, each claim listed on **Exhibit F** annexed hereto (collectively, the “Reclassify, Reduce and Allow Claims”) is reduced and allowed in the amount and priority set forth on **Exhibit F** under the column heading

“*Modified Claim Amount*” against the Debtor set forth on **Exhibit F** under the column heading “*Modified Debtor Name*” and any asserted amounts in excess of the reduced amount are disallowed and expunged; and it is further

ORDERED that Kurtzman Carson Consultants LLC, the Debtors’ claims and noticing agent, is directed to allow the Reclassify, Reduce and Allow Claims in the amount and priority set forth on **Exhibit F** under the column heading “*Modified Claim Amount*” against the Debtor set forth on **Exhibit F** under the column heading “*Modified Debtor Name*” and to disallow and expunge any asserted amounts in excess of the reduced amount; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, each claim listed on **Exhibit G** annexed hereto (collectively, the “Redesignate Claims”) is redesignated against the Debtor set forth on **Exhibit G** under the column heading “*Modified Debtor Name*”; and it is further

ORDERED that Kurtzman Carson Consultants LLC, the Debtors’ claims and noticing agent, is directed to redesignate the Redesignate Claims against the Debtor set forth on **Exhibit G** under the column heading “*Modified Debtor Name*”; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of any Redesignated Claims that are redesignated pursuant to this Order, all rights to object on any basis are expressly reserved with respect to such reclassified claims as listed on **Exhibit G** annexed to this Order, and the Debtors’ and all parties in interests’ rights to object on any basis are expressly reserved with respect to any claim that is not listed on **Exhibit G** annexed hereto; and it is further

ORDERED that the Debtors are authorized and empowered to take all actions as may be necessary and appropriate to implement the terms of this Order; and it is further

ORDERED that notice of the Objection as provided therein shall be deemed good and sufficient notice of such objection, and the requirements of Bankruptcy Rule 3007(a), the Case Management Procedures entered on May 23, 2012 [Docket No. 141], the Procedures Order, and the Local Bankruptcy Rules of this Court are satisfied by such notice; and it is further

ORDERED that this Order shall be a final order with respect to each of the Claims identified on Exhibits A, B, C, D, E, F and G annexed hereto, as if each such Claim had been individually objected to; and it is further

ORDERED that the Debtors' and all parties in interests' rights to object on any basis are expressly reserved with respect to any claim that is not listed on Exhibits A, B, C, D, E, F and G annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: \_\_\_\_\_, 2013  
New York, New York

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THE HONORABLE MARTIN GLENN  
UNITED STATES BANKRUPTCY JUDGE

**Exhibit A**

**Late-Filed Claims**

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

FORTY-FOURTH OMNIBUS OBJECTION - LATE FILED CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
1	City of San Jose, Finance Department 200 E. Santa Clara Street, 13th Floor San Jose, CA 95113	6892	08/08/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$4,432.19 General Unsecured	Residential Capital, LLC	12-12020
2	Elevenhome Limited Lawrence Kellogg and Amanda Frazer Levine Kellogg Lehman Schneider & Grossman, LLP 201 S. Biscayne Blvd., 22nd Floor Miami, FL 33131	6841	04/17/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority UNLIQUIDATED General Unsecured	GMAC Mortgage, LLC	12-12032
3	Office of the State Controller of California Attn Dave Brownfield 300 Capitol Mall, Suite 1850 Sacramento, CA 95814	6877	07/22/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$600,677.66 General Unsecured	GMAC Mortgage USA Corporation	12-12031
4	Redwood Recovery Services, LLC Lawrence Kellogg and Amanda Frazer Levine Kellogg Lehman Schneider & Grossman, LLP 201 S. Biscayne Blvd., 22nd Floor Miami, FL 33131	6842	04/17/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority UNLIQUIDATED General Unsecured	GMAC Mortgage, LLC	12-12032

**Exhibit B**

**Duplicate Claims**

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

FORTY-FOURTH OMNIBUS OBJECTION - DUPLICATE CLAIMS (NON-BORROWER CLAIMS)

	Claims to be Disallowed and Expunged							Surviving Claims						
	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number		
												Case	Number	
1	DONA ANA COUNTY 845 N MOTEL BLVD TREASURER LAS CRUCES, NM 88007	647	09/24/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	DONA ANA COUNTY CLERK 845 N MOTEL BLVD LAS CRUCES, NM 88007	836	09/27/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$4,008.49 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032		
2	DOUGLAS COUNTY ATTN STEPHANIE COOK DOUGLAS COUNTY TREASURER 100 THIRD STREET CASTLE ROCK, CO 80104	72	05/25/2012	\$1,596.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured	PATI Real Estate Holdings, LLC	12-12047	Douglas County Attn Stephanie Cook Douglas County Treasurer 100 Third Street Castle Rock, CO 80104	268	07/09/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured W/D Secured \$0.00 Priority \$0.00 General Unsecured	PATI Real Estate Holdings, LLC	12-12047		
3	HARMONY TOWNSHIP RD 3 BOX 220A TAX COLLECTOR OF HARMONY TOWNSHIP SUSQUEHANNA, PA 18847	2518	11/06/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority BLANK General Unsecured	Residential Capital, LLC	12-12020	HARMONY TOWNSHIP RD 3 BOX 220A T C OF HARMONY TOWNSHIP SUSQUEHANNA, PA 18847	5804	11/20/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority BLANK General Unsecured	Residential Capital, LLC	12-12020		
4	HEARD COUNTY PO BOX 519 COUNTY COURTHOUSE FRANKLIN, GA 30217	1441	10/22/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	HEARD COUNTY TAX COMMISSIONER PO BOX 519 COUNTY COURTHOUSE FRANKLIN, GA 30217	1444	10/22/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020		
5	HEARD COUNTY PO BOX 519 TAX COMMISSIONER FRANKLIN, GA 30217	1442	10/22/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	HEARD COUNTY TAX COMMISSIONER PO BOX 519 COUNTY COURTHOUSE FRANKLIN, GA 30217	1444	10/22/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020		

**Exhibit C**

**Redesignate and Allow Claims**

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

FORTY-FOURTH OMNIBUS OBJECTION - MODIFY - REDESIGNATE AND ALLOW CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Modified Debtor Name	Modified Case Number
1	Aspire Business Consulting, INC. 220 Commerce Drive Suite 200 Fort Washington, PA 19034	170	06/25/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$37,163.75 Priority \$0.00 General Unsecured	Residential Capital, LLC	12-12020	GMAC Mortgage, LLC	12-12032
2	EED, a DTI Company DTI Two Ravinia Drive, Suite 850 Atlanta, GA 30346	362	08/03/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$104,437.13 General Unsecured	Residential Capital, LLC	12-12020	GMAC Mortgage, LLC	12-12032
3	Iron Mountain Information Management, Inc. Attn Joseph Corrigan, Esquire. 745 Atlantic Avenue, 10th Floor Boston , MA 02111	3460	11/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$326.46 General Unsecured	Residential Capital, LLC	12-12020	GMAC Mortgage, LLC	12-12032
4	LANGUAGE L 001 PO BOX 202564 DALLAS, TX 75320-2564	1492	10/22/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$4,429.25 General Unsecured	Residential Funding Company, LLC	12-12019	GMAC Mortgage, LLC	12-12032

**Exhibit D**

**Reduce and Allow Claims**

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

FORTY-FOURTH OMNIBUS OBJECTION - MODIFY - REDUCE AND ALLOW CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Modified Claim Amount	Reason for Modification
1	ISGN et al. 600-A N. John Rodes Blvd. Melbourne, FL 32934	5688	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$263,292.00 General Unsecured	GMAC Mortgage, LLC	12-12032	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$56,133.33 General Unsecured	Reduced claim due to post-petition invoices paid in ordinary course of business.
2	LAW OFFICES OF RICARDO NARVAIZ 1300 SPRING ST STE 500 SILVER SPRING, MD 20910	4945	11/15/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$24,107.29 General Unsecured	GMAC Mortgage, LLC	12-12032	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$23,571.04 General Unsecured	Claim reduced to reflect balance in the Debtors' books and records.
3	Level 3 Communications, LLC Attn Legal Department 1025 Eldorado Blvd Broomfield, CO 80021	513	09/17/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$70,870.94 General Unsecured	GMAC Mortgage, LLC	12-12032	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$64,688.92 General Unsecured	Reduced claim due to post-petition amounts paid but included by claimant in the claim amount.
4	Severson & Werson, P.C. Donald H. Cram One Embarcadero Center, Suite 2600 San Francisco, CA 94111	2553	11/06/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$216,197.57 General Unsecured	GMAC Mortgage, LLC	12-12032	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$28,025.00 General Unsecured	Claim reduced to reflect balance in the Debtors' books and records.
5	Zeichner Ellman & Krause LLP Attn Jantra Van Roy 575 Lexington Ave New York, NY 10022	4786	11/14/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$73,755.81 General Unsecured	GMAC Mortgage, LLC	12-12032	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$40,123.19 General Unsecured	Reduced claim due to (1) invoices not found in books and records and (2) claim reduced to reflect balance in the Debtors' books and records.

**Exhibit E**

**Redesignate, Reduce and Allow Claims**

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

FORTY-FOURTH OMNIBUS OBJECTION - MODIFY - REDESIGNATE, REDUCE AND ALLOW CLAIMS (NON-BORROWER CLAIMS)

Name of Claimant	Claim Number	Date Filed	Asserted			Modified Debtor Name	Modified Case Number	Reason for Modification
			Debtor Name	Asserted Case Number	Modified Claim Amount			
1 CSC - Corporation Service Company Attn Joanne Smith 2711 Centerville Road Suite 400 Wilmington, DE 19808	221	06/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$2,858.25 General Unsecured	Residential Capital, LLC	12-12020	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$2,792.25 General Unsecured	Residential Funding Company, LLC	12-12019 Reduced claim due to total invoice amounts submitted do not equal claim amount. Claim asserted against the wrong debtor entity.
2 FedEx TechConnect, Inc. Attn Revenue Recovery/Bankruptcy As Assignee of Federal Express Corporation/FedEx Ground Package Systems Inc FedEx Freight, Inc/FedEx Office and Print Services 3965 Airways Blve. Module G, 3rd Floor Memphis, TN 38116	5546	11/16/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$620,504.15 General Unsecured	Residential Capital, LLC	12-12020	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$565,887.01 General Unsecured	GMAC Mortgage, LLC	12-12032 Reduced claim due to (1) invoices not found in books and records, (2) different balances in the claim vs in books and records, and (3) invoices claimed were against non-debtor entities.
						\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$6,080.31 General Unsecured	Executive Trustee Services, LLC	12-12028
						\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$5.18 General Unsecured	Residential Funding Company, LLC	12-12019
3 Intercall Attn Melody Lohr 7171 Mercy Rd Ste 200 Omaha, NE 68106	220	06/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$46,174.88 General Unsecured	Residential Capital, LLC	12-12020	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$45,864.23 General Unsecured	GMAC Mortgage, LLC	12-12032 Reduced claim due to (1) invoice not found in books and records and (2) different balances in the claim vs in books and records.
4 Iron Mountain Information Management, Inc.	3456	11/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$41,069.24 General Unsecured	GMAC-RFC Holding Company, LLC	12-12029	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$304.27 General Unsecured	Residential Funding Company, LLC	12-12019 Reduced amount of claim due to invoices paid or invoices claimed were against non-debtor entities. Claim asserted against the wrong debtor entity.
5 K&L Gates LLP fka Preston Gates & Ellis LLP David C. Neu 925 Fourth Avenue Suite 2900 Seattle , WA 98104-1158	3679	11/08/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$33,849.26 General Unsecured	Residential Capital, LLC	12-12020	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$5,658.75 General Unsecured	GMAC Mortgage, LLC	12-12032 Reduced amount of claim due to invoices paid or disallowed for late submission. Claim asserted against the wrong debtor entity.
6 LOWE FELL AND SKOGG LLC - PRIMARY 1099 EIGHTEENTH STREET, SUITE 2950 DENVER, CO 80202	3625	11/08/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$47,986.60 General Unsecured	Residential Capital, LLC	12-12020	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$42,964.10 General Unsecured	GMAC Mortgage, LLC	12-12032 Reduced claim due to (1) different balances in the claim vs in books and records, (2) invoices disallowed and (3) invoices paid. Claim asserted against the wrong debtor entity.

Index	Name of Claimant	Claim Number	Date Filed	Asserted			Modified Debtor Name	Modified Case Number	Reason for Modification
				Debtor Name	Asserted Case Number	Modified Claim Amount			
7	McKelvie DeLuca, P.C. McKelvie DeLuca, P.C. ID #10841184 280 West Maple Road, Suite 300 Birmingham, MI 48009	4103	11/09/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$11,559.55 General Unsecured	Residential Capital, LLC	12-12020	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$10,743.50 General Unsecured	GMAC Mortgage, LLC	12-12032 Reduced claim due to different balances in the claim vs in books and records. Claim asserted against the wrong debtor entity.
8	National Business Systems 2919 W SERVICE RD EAGAN, MN 55121	875	10/01/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$8,928.19 General Unsecured	Residential Funding Company, LLC	12-12019	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$7,739.08 General Unsecured	GMAC Mortgage, LLC	12-12032 Reduced claim due to post-petition amounts paid in ordinary course of business. Claim asserted against the wrong debtor entity.
9	PARSONS N.W. 9562 PO BOX 1450 MPLS, MN 55485-9562	923	10/02/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$6,767.67 General Unsecured	Residential Capital, LLC	12-12020	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$1,667.86 General Unsecured	GMAC Mortgage, LLC	12-12032 Reduced amount of claim due to invoices paid. Claim asserted against the wrong debtor entity.
10	Severson & Werson, P.C. Donald H. Cram One Embarcadero Center, Suite 2600 San Francisco, CA 94111	2543	11/06/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$19,334.73 General Unsecured	RFC Construction Funding, LLC	12-12069	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$10,726.32 General Unsecured	Residential Funding Company, LLC	12-12019 Reduced amount of claim due to invoices paid. Claim asserted against the wrong debtor entity.
11	Zeichner Ellman & Krause LLP Attn Jantra Van Roy 575 Lexington Ave New York, NY 10022	4780	11/14/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$73,755.81 General Unsecured	Residential Capital, LLC	12-12020	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$20,158.89 General Unsecured	Residential Funding Company, LLC	12-12019 Reduced claim due to (1) invoices not found in books and records, (2) different invoice balances in the claim vs in books and records, (3) invoices disallowed and (4) invoices for a different debtor that are included in a separate claim. Claim asserted against the wrong debtor entity.

**Exhibit F**

**Reclassify, Reduce and Allow Claims**

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

FORTY-FOURTH OMNIBUS OBJECTION - MODIFY - RECLASSIFY, REDUCE AND ALLOW CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Modified Claim Amount	Reason for Modification
1	Iron Mountain Information Management, Inc. Attn Joseph Corrigan, Esquire. 745 Atlantic Avenue, 10th Floor Boston , MA 02111	3463	11/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$83,254.53 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$2,188.90 General Unsecured	Reduced amount of claim due to (1) invoices paid and (2) invoices claimed were against non-debtor entities.

**Exhibit G**

**Redesignate Claims**

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

FORTY-FOURTH OMNIBUS OBJECTION - MODIFY - REDESIGNATE / WRONG DEBTOR CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Modified Debtor Name	Modified Case Number
1	Ardyce Reisenauer Law Office of Randy E. Thomas P.O. Box 717 Woodbridge, CA 95258	281	07/13/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$150,000.00 General Unsecured	Residential Capital, LLC	12-12020	GMAC Mortgage, LLC	12-12032
2	DIMSMORE & SHOHL, DR P.O. BOX 640635 CINCINNATI, OH 45264-0635	1173	10/12/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$57.90 General Unsecured	GMAC Residential Holding Company, LLC	12-12033	Residential Capital LLC	12-12020
3	Gillis & Gillis, PC on behalf of Elroy Hall Elroy Hall vs Deutsche Bank AG 265 Church St, Ste 203 New Haven, CT 06510	2870	11/07/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$45,000.00 General Unsecured	Residential Capital, LLC	12-12020	Residential Funding Company, LLC	12-12019
4	Los Angeles County Treasurer and Tax Collector PO Box 54110 Los Angeles, CA 90054-0110	164	06/21/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$591.62 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Model Home Finance I, LLC	12-12030	Executive Trustee Services, LLC	12-12028
5	Office Depot 6600 N. Military Trail - S401F Boca Raton, FL 33496	459	09/04/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$2,569.03 General Unsecured	Residential Capital, LLC	12-12020	GMAC Mortgage, LLC	12-12032